

Inspector General

United States
Department of Defense



Report on the Cost, Oversight, and Impact of Congressional Earmarks

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Acronyms

DOI	Department of the Interior
EPA	Environmental Protection Agency
GAO	Government Accountability Office
HHS	Department of Health and Human Services
USDA	U.S. Department of Agriculture



INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
400 ARMY NAVY DRIVE
ARLINGTON, VIRGINIA 22202-4704

March 31, 2008

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE (COMPTROLLER)
ASSISTANT SECRETARY OF THE NAVY
(FINANCIAL MANAGEMENT, AND COMPTROLLER)
ASSISTANT SECRETARY OF THE AIR FORCE
(FINANCIAL MANAGEMENT AND COMPTROLLER)

SUBJECT: Report on the Cost, Oversight, and Impact of Congressional Earmarks
(Report No. D-2008-073)

We are providing this report for information and use. We considered management comments on a draft of this report in preparing the final report.

Comments on the draft of this report conformed to the requirements of DoD Directive 7650.3 and left no unresolved issues. Therefore, no additional comments are required.

We appreciate the courtesies extended to the staff. Questions should be directed to Mr. Joseph A. Powell at (703) 601-5953 (DSN329-5953). See Appendix C for the report distribution. The team members are listed inside the back cover.

Patricia A. Marsh

Patricia A. Marsh, CPA
Assistant Inspector General
Defense Financial Auditing Service

Department of Defense Office of Inspector General

Report No. D-2008-073

March 31, 2008

(Project No. D2007-D000FP-0254.000)

Report on the Cost, Oversight, and Impact of Congressional Earmarks

Executive Summary

Introduction. We conducted the audit in response to a request by the Honorable Tom Coburn, M.D., U.S. Senator from Oklahoma. The Senator was concerned about the cost, impact, and—in some cases—the ethics of Congressional earmarks.

Who Should Read This Report and Why? The Under Secretary of Defense (Comptroller), the Assistant Secretary of the Navy (Financial Management and Comptroller), and the Assistant Secretary of the Air Force (Financial Management and Comptroller) should read this report because it discusses the cost, oversight, and impact of Congressional earmarks in the Department of Defense.

Background. This report is the first of two reports addressing the cost, oversight, and impact of Congressional earmarks. This report discusses the results of our audit of Congressional earmarks equal to or greater than \$15 million. The second report will discuss the results of our audit of Congressional earmarks less than \$15 million. The DoD mission is to provide the military forces needed to deter war and to protect the security of our country. The funding profile for FY 2007 in the DoD FY 2009 budget request showed that in FY 2007 the Department of Defense received \$438 billion to maintain a high level of military readiness, develop and procure new weapon systems for ensuring U.S. battlefield superiority, and support our Service members and their families. The FY 2007 funding profile in the DoD FY 2009 budget request showed that in FY 2007 the Department of Defense received an additional \$154 billion for the Global War on Terror. Therefore, the funding profile for FY 2007 in the DoD FY 2009 budget request showed that the Department of Defense received a total of \$592 billion.

The Department of Defense Office of the Inspector General received the Congressional request to perform an audit of the cost, oversight, and impact of Congressional earmarks on January 22, 2007. The Congressional request included this definition of Congressional earmarks.

For purposes of this request, a Congressional earmark is a provision of law, a directive, or item represented in any table, chart, or text contained within a joint explanatory statement or a report accompanying a bill (as applicable), that specifies the identity of an entity or project, including a defense system, for which funds are authorized or made available in that law (or conference report or bill) and that was not requested by the President in a budget submission to Congress; and the amounts of the funds so authorized or made available.

For the purposes of this audit, we used the FY 2007 Appropriations Act Conference Report to accompany the FY 2007 Department of Defense Appropriations Act (H.Rept. 109-676) to determine Congressional earmarks within the Department of Defense.

Results. Congress included 2,656 earmarks in the FY 2007 DoD Appropriations Act Conference Report with a funding level totaling \$12.143 billion. DoD performs oversight of earmarks identical to the oversight of other DoD contracts and activities for 68 Congressional earmarks (totaling \$6.374 billion) of the 70 Congressional earmarks that we reviewed (totaling \$6.432 billion). The Missile Defense Agency stated that an allied country administered the mission activities for the other two Congressional earmark contracts (totaling \$58 million) subject to the allied country's contracting laws and regulations. Therefore, these two earmarks were the only exceptions we found in our comparison of the oversight of earmarks to the oversight of other DoD contracts and similar expenditures. The mission activities funded by the Congressional earmarks were consistent with fulfilling the DoD mission in another 68 (totaling \$6.092 billion) out of the 70 earmarks we reviewed. Two earmarks (totaling \$340 million) did not sufficiently advance the DoD mission and goals to justify the funding. We determined that the DoD does not have criteria for centralized tracking of funding execution of Congressional earmarks at the DoD level. See the Finding section of the report for a detailed discussion.

Management Comments. The Office of the Under Secretary of Defense (Comptroller), the Department of the Navy, and the Department of the Air Force commented on this report. The Office of the Under Secretary of Defense (Comptroller) suggested changes to the dollar amounts in the background section of the report, and we made the suggested changes. The Assistant Secretary of the Navy (Financial Management and Comptroller) concurred with the report and noted that Congress had consistently differed from the DoD in its assessment of how the alternate engine advanced the primary mission and goals of the agency. The Assistant Secretary of the Air Force (Financial Management and Comptroller) concurred with the audit as it pertained to each individual earmark and provided additional discussion on the prioritized requirements identified in the Air Force budget process and on the impact of Congressional earmarks.

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Background

We conducted the audit in response to a request by the Honorable Tom Coburn, M.D., U.S. Senator from Oklahoma. The Senator was concerned about the cost, impact, and—in some cases—the ethics of Congressional earmarks. The request included the following definition.

For purposes of this request, a Congressional earmark is a provision of law, a directive, or item represented in any table, chart, or text contained within a joint explanatory statement or a report accompanying a bill (as applicable), that specified the identity of an entity or project, including a defense system, for which funds are authorized or made available in that law (or conference report or bill) and that was not requested by the President in a budget submission to Congress; and the amounts of the funds so authorized or made available.

The DoD mission is to provide the military forces needed to deter war and to protect the security of our country. The funding profile for FY 2007 in the DoD FY 2009 budget request showed that in FY 2007 the DoD received \$438 billion to maintain a high level of military readiness, develop and procure new weapon systems for ensuring U.S. battlefield superiority, and support our Service members and their families. The funding profile for FY 2007 in the DoD FY 2009 budget request showed that in FY 2007 the DoD received an additional \$154 billion for the Global War on Terror. Therefore, the funding profile for FY 2007 in the DoD FY 2009 budget request showed that the DoD received a total of \$592 billion.

For the purposes of this audit, we used the FY 2007 DoD Appropriations Act Conference Report to determine Congressional earmarks for the Department of Defense. According to the definition from the Congressional request, the FY 2007 Appropriations Act Conference Report had 2,656 Congressional earmarks totaling \$12.143 billion.

Objectives

Our objective was to determine the total cost and the oversight of Congressional earmarks within the Department of Defense. We also determined the overall impact of Congressional earmarks on the primary mission and goals of the Department of Defense.

Cost, Oversight, and Impact of Congressional Earmarks

The Congressional request asked the DoD Office of Inspector General to determine the total number and cost of Congressional earmarks, the oversight of earmarks compared to oversight of other DoD contracts, and the overall impact of earmarks on advancing the primary mission and goals of the Department of Defense.

Total Number and Cost of Congressional Earmarks

Congressional Request 1: The total number and cost, including the cost of the earmark itself and related costs such as staff time and administration, of Congressional earmarks within the programs you monitor.

The FY 2007 Appropriations Act Conference Report to accompany the FY 2007 Department of Defense Appropriations Act (109-676) had 2,656 Congressional earmarks totaling \$12.143 billion. Of the 70 Congressional earmarks we reviewed (totaling \$6.432 billion), 13 (totaling \$2.103 billion) were transfers of requests in the President's budget from one line item to another. A transfer moves appropriated funds from one account within the U.S. Treasury to another account, or from one program to another program within a U.S. Treasury account. Of the 70 earmarks, 3 (totaling \$706.8 million) were increases to military personnel and reserve accounts for payment to military members. Of the 70 earmarks, 54 (totaling \$3.622 billion) were additions to the President's budget for payment to organizations instead of military members.

Table 1 shows the number and cost of the earmarks by category. Appendix B provides a summary by Military Department and agency of the 70 earmarks we reviewed.

Table 1. Number and Cost of Earmarks by Category

<u>Category</u>	<u>Number of Earmarks</u>	<u>Total Cost</u> (billions)
Transfer of Request	13	\$2.103
Pay Increases and Reserve Accounts	3	0.707
Payments to Organizations	<u>54</u>	<u>3.622</u>
Total Earmarks Reviewed	70	\$6.432

The Department of Defense does not have cost accounting systems to record separately the costs related to Congressional earmarks, such as staff time and administration. Therefore, we could not determine those costs.

Oversight of Earmarks Compared to Oversight of Other DoD Expenditures

Congressional Request 2: What oversight is conducted on earmarks and how this compares to the oversight conducted on other expenditures such as grants and contracts.

The DoD personnel we interviewed and the respondents to our data call said that DoD performs oversight of earmarks identical to the oversight of other contracts. However, 2 Congressional earmarks (totaling \$58.4 million), of the 70 we reviewed (totaling \$6.432 billion), provided monies to an allied country for the Arrow Co-Production (\$40 million) and for the Arrow Short Range Ballistic Missile Defense (\$18.4 million). The Missile Defense Agency stated that oversight over the \$58.4 million provided to the allied country is performed under the allied country's contracting laws and regulations. These two earmarks were the only exceptions we found in our comparison of the oversight of DoD earmarks to the oversight of other DoD contracts and similar expenditures. Table 2 shows the comparison of earmark oversight. Appendix B provides a summary by Military Department and agency of the 70 earmarks we reviewed.

Table 2. Oversight of Earmarks Compared to Oversight of Other DoD Contracts

<u>Category</u>	<u>Number of Earmarks</u>	<u>Total Value</u> (billions)
Oversight the Same as Other DoD Contracts	68	\$6.374
Oversight Different Than Other DoD Contracts	<u>2</u>	<u>0.058</u>
Total Earmarks Reviewed	70	\$6.432

Our review of the oversight of earmarks included accounting for earmarks, contracting, contract administration, and funds control. Of the 70 earmarks we reviewed, 56 were accounted for separately and 14 were reported commingled with other funds; 57 had contracts awarded and 13 did not have contracts awarded. At this time, DoD Office of the Inspector General is performing a separate more detailed audit addressing the contract administration of a smaller number of FY 2005 earmarks. The audit of FY 2005 earmarks includes 2 of the 70 earmarks we reviewed for FY 2007.

The Government Accountability Office report “Congressional Directives: Selected Agencies’ Processes for Responding to Funding Instructions,” January 2008, explains the DoD process for earmarks funds control.

DoD does not have a centralized tracking and reporting mechanism that shows to what extent funding has been obligated and expended in accordance with congressional directives. DoD component headquarters staff track the amount of funding provided to them for individual congressional directives. Program offices track the execution of funds for the specific programs covered by the directives but are not required to report the status to the components or to the OSD [Office of the Secretary of Defense] Comptroller’s office.

The OSD Comptroller makes an allotment of funding for the congressional directives to the other components, and this funding is tracked by the various components’ financial management systems rather than within a centralized system maintained by OSD.

We determined that the DoD does not have criteria for centralized tracking of funding execution of Congressional earmarks at the DoD level.

Overall Impact of Earmarks on Advancing the Primary Mission and Goals of the Department of Defense

Congressional Request 3: The overall impact of earmarks on advancing the primary mission and goals of the agency [DoD].

The Congressional earmarks we reviewed generally supported the mission and goals of the DoD (68 earmarks totaling \$6.092 billion). However, two of the earmarks (totaling \$340 million) did not support the mission and goals of the DoD. Table 2 compares the overall impact of earmarks on advancing the primary mission of DoD. Appendix B provides a summary by Military Department and agency of earmarks reviewed.

Table 3. Overall Impact of Earmarks on Advancing the DoD Primary Mission

<u>Category</u>	<u>Number of Earmarks</u>	<u>Total Value</u> (billions)
Advance the Primary Mission of DoD	68	\$6.092
Do Not Advance the Primary Mission of DoD	<u>2</u>	<u>0.340</u>
Total Earmarks Reviewed	70	\$6.432

Alternate Engine for Joint Tactical Strike Fighter. The Navy and Air Force each received a Congressional earmark for \$170 million to continue development of the Joint Strike Fighter's alternate engine source, the F136 engine. The two earmarks, totaling \$340 million in FY 2007 funding, support the continued development of the F136 engine for competition in production. However, the President's budget for FY 2007 (and the President's budget for FY 2008) did not allow for the funds for the F136. DoD opposed the Congressional earmark because the Office of the Secretary of Defense determined a single source engine provided the best balance of cost and risk, and continued development of the F136 engine would divert funds from higher DoD priorities. Independent analyses did not demonstrate a financial benefit in continuing the F136, and DoD personnel stated that the non-financial benefits were not worth the additional cost.

Summary

The total number of the Congressional earmarks for DoD in FY 2007 was 2,656 with a funding level totaling \$12.143 billion. DoD performs oversight of earmarks identical to the oversight of other DoD contracts and activities for 68 Congressional earmarks (totaling \$6.374 billion) of the 70 Congressional earmarks that we reviewed (totaling \$6.432 billion). Two Congressional earmark contracts (totaling \$58 million) were administered by an allied country and were not directly under DoD management. The mission activities funded by the Congressional earmarks were consistent with fulfilling the DoD mission in 68 (totaling \$6.092 billion) of the 70 earmarks. Two earmarks with a funding level of \$340 million did not sufficiently advance the DoD mission and goals to justify the funding.

Management Comments and Audit Response

The Office of the Under Secretary of Defense (Comptroller), the Department of the Navy, and the Department of the Air Force commented on this report. We appreciate the management comments, which contributed to the intent of this report.

Management Comments. The Office of the Under Secretary of Defense (Comptroller) suggested changes to the dollar amounts in the background section of the report and suggested revising the title for the FY 2007 DoD Appropriations Act Conference Report.

The Assistant Secretary of the Navy (Financial Management and Comptroller) concurred with the report and noted that Congress had "consistently differed from the Department" in its assessment of how the alternate engine advanced the primary mission and goals of the agency.

The Assistant Secretary of the Air Force (Financial Management and Comptroller) concurred with the audit as it pertained to each individual earmark

and provided additional discussion on the prioritized requirements identified in the Air Force budget process and on the impact of Congressional earmarks. The Air Force comments noted that Congressional earmarks failed to consider the Services' prioritized requirements. The Air Force comments concluded that when Congress adjusts the Services' priorities, the results may be a force less capable than from the budget submitted by the President.

Audit Response. The comments from the Office of the Under Secretary of Defense (Comptroller) are responsive. We revised the dollar amounts in the background section and we revised the title used for the FY 2007 DoD Appropriations Act Conference Report.

The Assistant Secretary of the Navy (Financial Management and Comptroller) comments are responsive. Navy comments on Congressional Request 3 noted DoD and Congress differing assessments of the F136 engine development.

The Assistant Secretary of the Air Force (Financial Management and Comptroller) comments are responsive. Air Force comments on Congressional Request 3 compared Air Force priorities to Congress priorities.

Navy and Air Force comments add elements for consideration regarding the impact of earmarks on advancing the DoD primary mission and goals.

Appendix A. Scope and Methodology

We conducted this performance audit from August 2007 through February 2008 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our conclusions based on our audit objectives.

We obtained and reviewed the FY 2007 Appropriation Act Conference Report to accompany the FY 2007 Department of Defense Appropriations Act (H.Rept. 109-676) for DoD to determine the cost of Congressional earmarks. We compared the FY 2007 Appropriation Act Conference Report to a compilation of Congressional earmarks prepared by the Under Secretary of Defense (Comptroller). We determined the number and cost of Congressional earmarks by reviewing and adding the amount from the compilation provided by the Under Secretary of Defense (Comptroller).

We obtained points of contact from Under Secretary of Defense (Comptroller) for each Congressional earmark equal to or greater than \$15 million to determine oversight for Congressional earmarks. We determined oversight for the Congressional earmarks through inquiry with the points of contact.

We inquired with the points of contact whether the Congressional earmarks were consistent with and provided support for the DoD mission to determine the overall impact of Congressional earmarks on advancing the DoD mission. We obtained copies of the contracts and grants awarding the Congressional earmarks. The scope of the audit or evaluation was limited in that we did not review the management control program.

Use of Computer-Processed Data. We did not use computer-processed data to perform this audit.

Use of Technical Assistance. The items reviewed were a census of Congressional earmarks equal to or greater than \$15 million. Therefore, the DoD Office of the Inspector General Quantitative Methods Directorate advised us that the results are not statistically projectable to the Congressional earmarks not reviewed.

Government Accountability Office High-Risk Area. The Government Accountability Office has identified several high-risk areas in DoD. This report provides coverage of the DoD Financial Management high-risk area.

Prior Coverage

During the last 5 years, the Government Accountability Office (GAO), the Environmental Protection Agency (EPA), the U.S. Department of Agriculture (USDA), the Department of Health and Human Services (HHS), and the U.S. Department of the Interior (DOI) issued 5 reports discussing Congressional earmarks.

GAO

GAO Report No. GAO-08-209, "Selected Agencies Processes for Responding To Funding Instructions," January 2008

EPA

Report No. 2007-P-00024, "Number of and Cost to Award and Manage EPA Earmarks Grants, and the Grants' Impact on the Agency's Mission," May 22, 2007

USDA

Report No. 50601-15-Te, "Review of Fiscal Year 2005 Congressional Earmarks," March 2007

HHS

"Review of Fiscal Year 2005 Congressional Earmarks Provided to the Department of Health and Human Services," February 6, 2007

DOI

"Independent Analysis of Earmarked Funds for the U.S. Department of the Interior (DOI) for Fiscal Year 2006," January 31, 2007

Appendix B. Summary of Earmarks Reviewed By Military Department and Agency

We asked the points of contact for each of the 70 earmarks in our sample the questions that we addressed in the body of this report. Those questions are answered in this table. A more detailed breakout of the information comprising this table may be obtained upon request.

Summary of Earmarks Reviewed by Department and Agency					
Department and Agency	Number of Congressional Earmarks	Is Earmark Contract or Budget Oversight Done the Same as for Other Activities?		Does Earmark Advance the DoD Mission?	
		Yes	No	Yes	No
Army	16	16	0	16	0
Navy	18	18	0	17	1
Air Force	13	13	0	12	1
Other DoD Agencies	<u>23</u>	<u>21</u>	<u>2</u>	<u>23</u>	<u>0</u>
Total	70	68	2	68	2

Appendix C. Report Distribution

Office of the Secretary of Defense

Under Secretary of Defense (Comptroller)/Chief Financial Officer
Deputy Chief Financial Officer
Deputy Comptroller (Program/Budget)

Department of the Army

Auditor General, Department of the Army

Department of the Navy

Assistant Secretary of the Navy (Manpower and Reserve Affairs)
Assistant Secretary of the Navy (Financial Management and Comptroller)
Naval Inspector General
Auditor General, Department of the Navy

Department of the Air Force

Assistant Secretary of the Air Force (Financial Management and Comptroller)
Auditor General, Department of the Air Force

Other Defense Organizations

Director, Defense Information Systems Agency
Director, Defense Logistics Agency
Director, Ballistic Missile Defense Agency

Non-Defense Federal Organization

Office of Management and Budget

Congressional Committees and Subcommittees, Chairman and Ranking Minority Member

Senate Committee on Appropriations
Senate Subcommittee on Defense, Committee on Appropriations
Senate Committee on Armed Services
Senate Committee on Homeland Security and Governmental Affairs
House Committee on Appropriations
House Subcommittee on Defense, Committee on Appropriations
House Committee on Armed Services
House Committee on Oversight and Government Reform
House Subcommittee on Government Management, Organization, and Procurement,
Committee on Oversight and Government Reform
House Subcommittee on National Security and Foreign Affairs,
Committee on Oversight and Government Reform

Office of the Under Secretary of Defense (Comptroller) Comments



COMPTROLLER

OFFICE OF THE UNDER SECRETARY OF DEFENSE
1100 DEFENSE PENTAGON
WASHINGTON, DC 20301-1100



MAR 10 2008

MEMORANDUM FOR PROGRAM DIRECTOR, DEFENSE FINANCIAL AUDITING
SERVICE, OFFICE OF THE INSPECTOR GENERAL,
DEPARTMENT OF DEFENSE

SUBJECT: Comments to Draft Audit Report, "Report on the Cost, Oversight, and
Impact of Congressional Earmarks (Project No. D2007-D000FP-0254.000)

This memorandum is in response to your request for comments on the audit
recommendations contained in the subject draft audit report, issued February 15, 2008.
Upon review of the draft report, we recommend the attached changes.

We appreciate the opportunity to respond to your request for comments on the
audit recommendations. My point of contact is Mrs. Pam Bell. She can be reached by
telephone at 703-697-0733 or email at Pamela.Bell@osd.mil.

John P. Roth
Deputy Comptroller
Program/Budget

Attachments:
As stated

Final Report
Reference

**Comments to Draft Audit Report, "Report in the Cost, Oversight, and Impact of
Congressional Earmarks (Project No. D2007-D000FP-0254.000)**

	Draft	OUSDC) P/B Recommended Changes
Revised Page 1, Paragraph 2, Line 3	\$439.3 billion	\$438.0 billion
Revised Page 1, Paragraph 2, Line 6	\$50 billion	\$154.0 billion
Added Page 1, Paragraph 3, Line 1	"The Appropriations Conference Report..."	"The FY 2007 DoD Appropriations Act Conference Report..."

Department of the Navy Comments



THE ASSISTANT SECRETARY THE NAVY
(FINANCIAL MANAGEMENT AND COMPTROLLER)
1000 NAVY PENTAGON
WASHINGTON, DC 20350-1000

February 27, 2008

MEMORANDUM FOR DEPARTMENT OF DEFENSE INSPECTOR GENERAL

SUBJECT: Review of DRAFT Report on the Cost, Oversight, and Impact of
Congressional Earmarks (Project No. D2008-D000FP-0254.000)

Reference: DoDIG memorandum, Report on the Cost, Oversight, and Impact of
Congressional Earmarks (Project No. D2008-D000FP-0254.000,
of 15 Feb 08

Thank you for the opportunity to comment on the above reference, DRAFT Report on
the Cost, Oversight, and Impact of Congressional Earmarks. My comments on the
responses to the three requests by Congress made in the draft audit are below.

Congressional Request 1:

The DoDIG reports that in the 2007 Appropriations Conference Report there were
2,656 Congressional earmarks totaling \$12.143 billion.

Response:

Concur.

Congressional Request 2:

The DoDIG reports that oversight of earmarks is the same as the oversight of other
Department of Defense contracts.

Response:


Concur.

Congressional Request 3:

The DoDIG reports that Congressional earmarks generally support the mission and
goals of the Department of Defense (68 earmarks totaling \$6.092 billion) with the
exception of the alternate engine for the Joint Tactical Strike Fighter.

Response:

Concur. However, it is noted that the Congress has consistently differed from the
Department in its assessment of how the alternate engine advances the primary mission
and goals of the agency.


Douglas A. Brook

Department of the Air Force Comments



DEPARTMENT OF THE AIR FORCE
WASHINGTON, DC

OFFICE OF THE ASSISTANT SECRETARY

MAR 6 2008

MEMORANDUM FOR OFFICE OF INSPECTOR GENERAL DEPARTMENT OF DEFENSE

FROM: SAF/FM
1130 Air Force Pentagon
Washington, DC 20330-1130

SUBJECT: Report on the Cost, Oversight, and Impact of Congressional Earmarks (Project No. D2008-D000FP-0254.000) Management Comments

Thank you for the opportunity to comment on the draft audit Project No. D2008-D000FP-0254.000. We concur with the audit's findings as they pertain to each individual earmark. However, the objective of determining the overall impact of Congressional earmarks on advancing the primary mission and goals of the Department of Defense (DoD) is difficult to assess. Determining the impact based solely on the added or enhanced capability provided by the earmark fails to consider the Service's prioritized requirements. It may be concluded that when higher priority requirements are cut from the President's Budget to source earmarks, the primary goals and missions of DoD are not being optimally resourced.

In our case, the Air Force submits a budget that prioritizes our program against the fiscal constraints levied from the administration. The prioritization task takes a considerable effort and careful consideration is given to all requirements to ensure the nation maintains a highly capable force. When Congress adjusts the service's priorities, the results are in some cases, a force less capable than the one submitted by the President.

A handwritten signature in blue ink, reading "John H. Gibson, II", is positioned above the printed name and title.

JOHN H. GIBSON, II
Assistant Secretary of the Air Force
(Financial Management and Comptroller)

Financing the Fight

Team Members

The Department of Defense Office of the Deputy Inspector General for Auditing, Defense Financial Auditing Service prepared this report. Personnel of the Department of Defense Office of Inspector General who contributed to the report are listed below.

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Inspector General Department of Defense

